



130th MAINE LEGISLATURE

LD 401

LR 446(02)

An Act To Provide a Sales and Use Tax Exemption for Certain Nonprofit Cemeteries

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$7,375	\$5,700	\$5,700	\$5,700
Appropriations/Allocations				
General Fund	\$5,000	\$0	\$0	\$0
Revenue				
General Fund	(\$2,375)	(\$5,700)	(\$5,700)	(\$5,700)
Other Special Revenue Funds	(\$125)	(\$300)	(\$300)	(\$300)

Fiscal Detail and Notes

The bill provides a sales tax exemption for certain nonprofit cemeteries and would result in a reduction in General Fund revenue of \$2,375 in fiscal year 2021-22 and \$5,700 in fiscal year 2022-23. It would also result in a reduction in Local Government Fund revenue of \$125 in fiscal year 2021-22 and \$300 in fiscal year 2022-23. The bill includes a one-time General Fund appropriation of \$5,000 in fiscal year 2021-22 to the Department of Administrative and Financial Services for computer programming costs to create a new sales tax exemption certificate.